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DAVID COUNTS

CHAIRMAN

December 14, 1995

RQ-881

RECEIVED

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Opinion Committee

RE: Applicability of The Charitable  
Immunity and Liability Act of 1987  
to Resource Conservation and  
Development Councils

The Honorable Dan Morales  
Attorney General of Texas  
P.O. Box 12548  
Austin, Texas 78711-2548

Dear General Morales:

Pursuant to the authority provided in Subchapter C, Chapter 402, Government Code, I request your opinion on the following question: Does a nonprofit organization created under the authority of 16 U.S.C. § 3451 *et seq.* (known predominantly throughout this state as a "Resource Conservation and Development Council") fall within the definition of a "charitable organization" as defined in Section 84.003, Chapter 84, Government Code?

These organizations are invariably non-profit corporations with tax-exempt status under Section 501(c)(3) of the Internal Revenue Code of 1986 (codified at 26 U.S.C. § 501 *et seq.*). They are created locally in rural communities to provide resource conservation facilities and services.

Thank you for your attention to this matter.

Sincerely,

David Counts  
Chairman